Exemption of Sales Tax on Perishable Articles

340. Smt. WINNIFRED F. FERNANDES (Coondapur).—

Will the Minister for Finance, Planning and Youth Welfare be pleased to state :—

(*a*) whether all perishable commodities are exempted from the levy of sales tax as per the Mysore Sales Tax Act;

(*b*) whether coffee and meals hotels, who sell prepared food and drinks which is more perishable than some of the perishable commodities now exempted from sales tax, are not given this exemption benefit :

(*c*) will the Government intend to re-examine this issue, and pass orders exempting the hotel trade from the levy of sales tax ?

Sri RAMAKRISHNA HEGDE (Minister for Finance, Planning and Youth Welfare).—

(*a*) There is no general exemption in the Mysore Sales Tax Act, 1957 in respect of 'Perishables'.

(*b*) Coffee hotels are not exempted from tax.

(*c*) There is no proposal to exempt the hotel industry.

Smt. WINNIFRED F. FERNANDES.—Supplementary to (*a*) : What is the reason for not having a general exemption for perishable commodities like hotel trade ?

† Sri RAMAKRISHNA HEGDE.—It all depends upon the definition of perishable commodities. According to the hon'ble Member articles that are prepared in hotel for consumption by customers are also perishables. Actually perishable commodities are those like fruits, vegetables, etc., which are produced by agriculturists.

Smt. WINNIFRED F. FERNANDES.—Is it not a fact that the Mysore Sales Tax Act was introduced after prohibition came into force ?

Sri RAMAKRISHNA HEGDE.—I do not remember the exact date. The hon'ble. Member has asked another question. That would be the proper occasion to answer that question.

Smt. WINNIFRED F. FERNANDES.—Supplementary to (*c*) : You have said that there is no proposal to exempt the hotel industry. I have got one important proposal. Will you please reconsider and exempt these perishable commodities of the hotel trade especially?

Sri RAMAKRISHNA HEGDE.—I am always prepared to consider any good proposal by any hon'ble Member.